

# Exhibit 318

## PART 1

*United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al.*  
*v. Dey, Inc., et al.*, Civil Action No. 05-11084-PBS

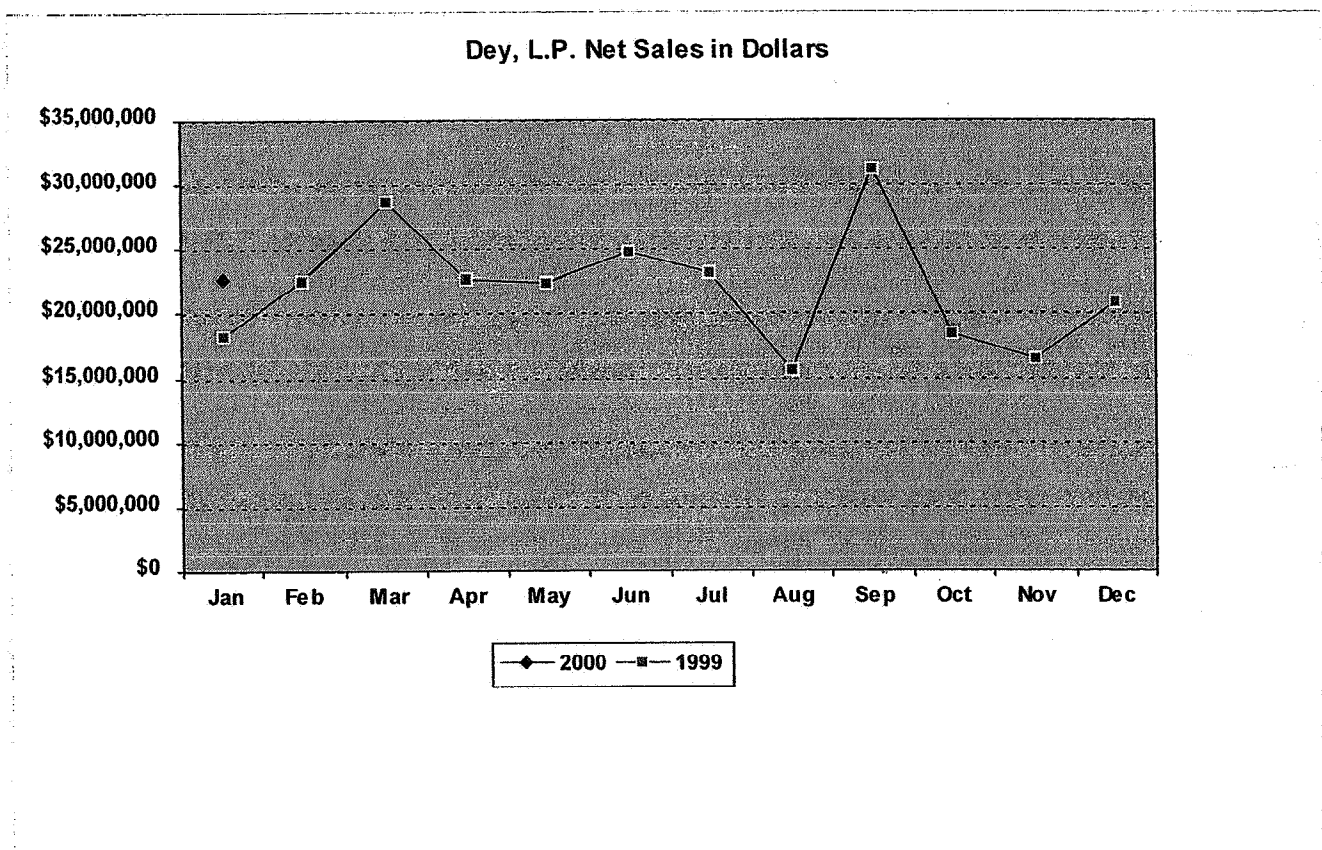
**Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support  
of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment**

# Dey, L.P.



## REVENUE REPORTS

### Month of January 2000



## CFO (Chief Financial Officer) package

CONFIDENTIAL

DL-TX 80995



DEY, L.P.  
2751 Napa Valley Corporate Drive  
Napa, CA 94558  
TEL. (707) 224-3200 FAX (707) 224-0791

January 29, 2000

Dey, L.P.  
Sales Commentary  
January, 2000

Monthly sales of \$22.6 million were 24% ahead of prior year and 25% ahead of budget. The effect of relatively low sales in the prior year was due to 1998 year-end wholesaler loading. Considering there was no Y2K loading in Q4 of 1999, January sales are somewhat expected, with fairly large wholesaler-source program orders throughout the month.

Albuterol unit dose sales and units were up 17% and 21% above budget, respectively, and up 37% and 66% over prior year, respectively, most likely due to the rampant flu season. A new competitor has entered the market, IVAX, and is broadcasting a unit price of \$.018 per dose. This compares very unfavorably with our budgeted average price for the year of \$.0195 per dose. We will closely monitor customer reactions but the early indications are that we will end up matching this new lower market price which will have a negative impact on the results for this product over the year.

Ipratropium unit dose sales were below budget by 5% and prior year by 26%. Unit sales were below budget by 8% and prior year by 6%. This appears to be due to cyclic order patterns as we have not lost any major business partners for this product. February sales should reflect this.

EpiPen® sales were extremely positive at 122% above budget and compared to minimal sales for January 1999 due to the impact of the recall. With additional sales representatives and new marketing programs we hope to continue this trend throughout 2000.

Pricing pressures will create problems for our sales albuterol and ipratropium during 2000, with at least two more competitors expected during this year. Budgeted average prices will not hold, and will have a detrimental effect on sales and earnings, even if we keep unit volume growing. One piece of good news on Cromolyn unit dose; RPR (Aventis) has disbanded its generic division, Arcola, and no longer is marketing the generic product. This leaves only Dey, Morton Grove (marketed by Apoticon) and Alparma as the three market competitors. We will try and take over Arcola's share of this declining market.

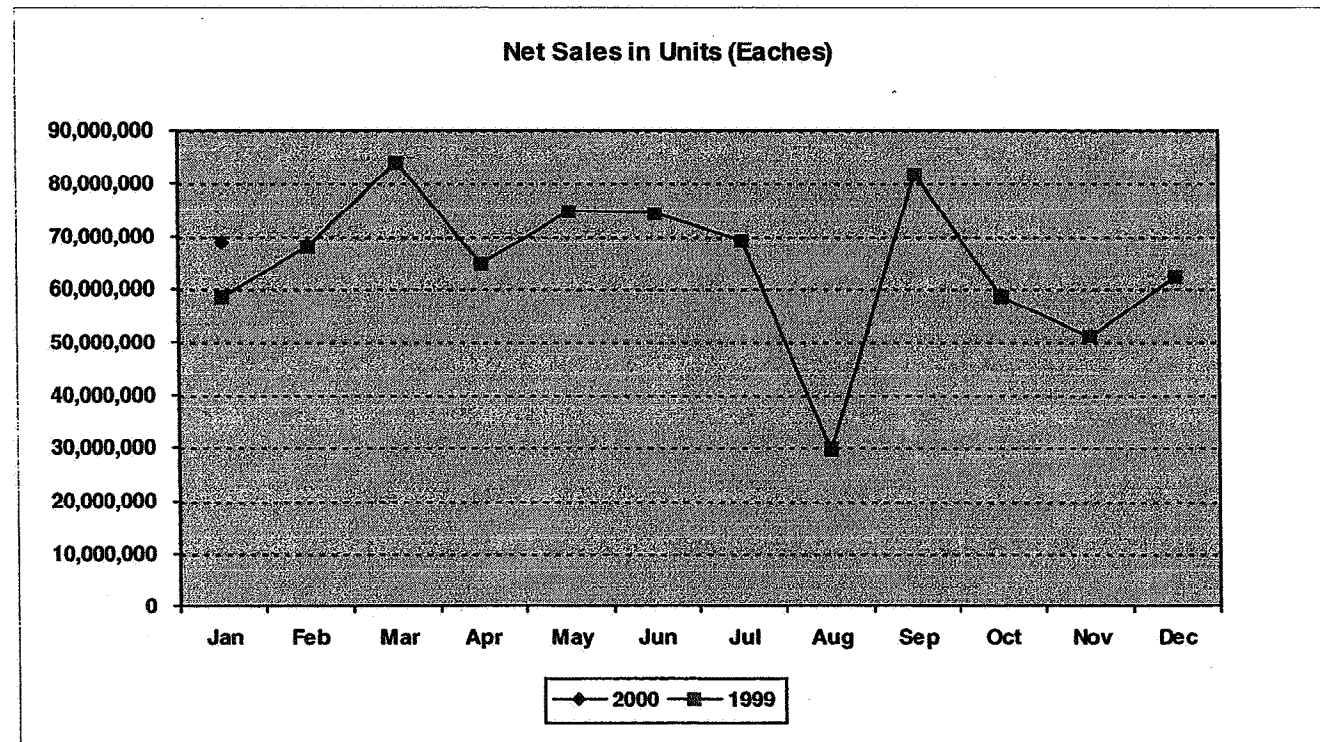
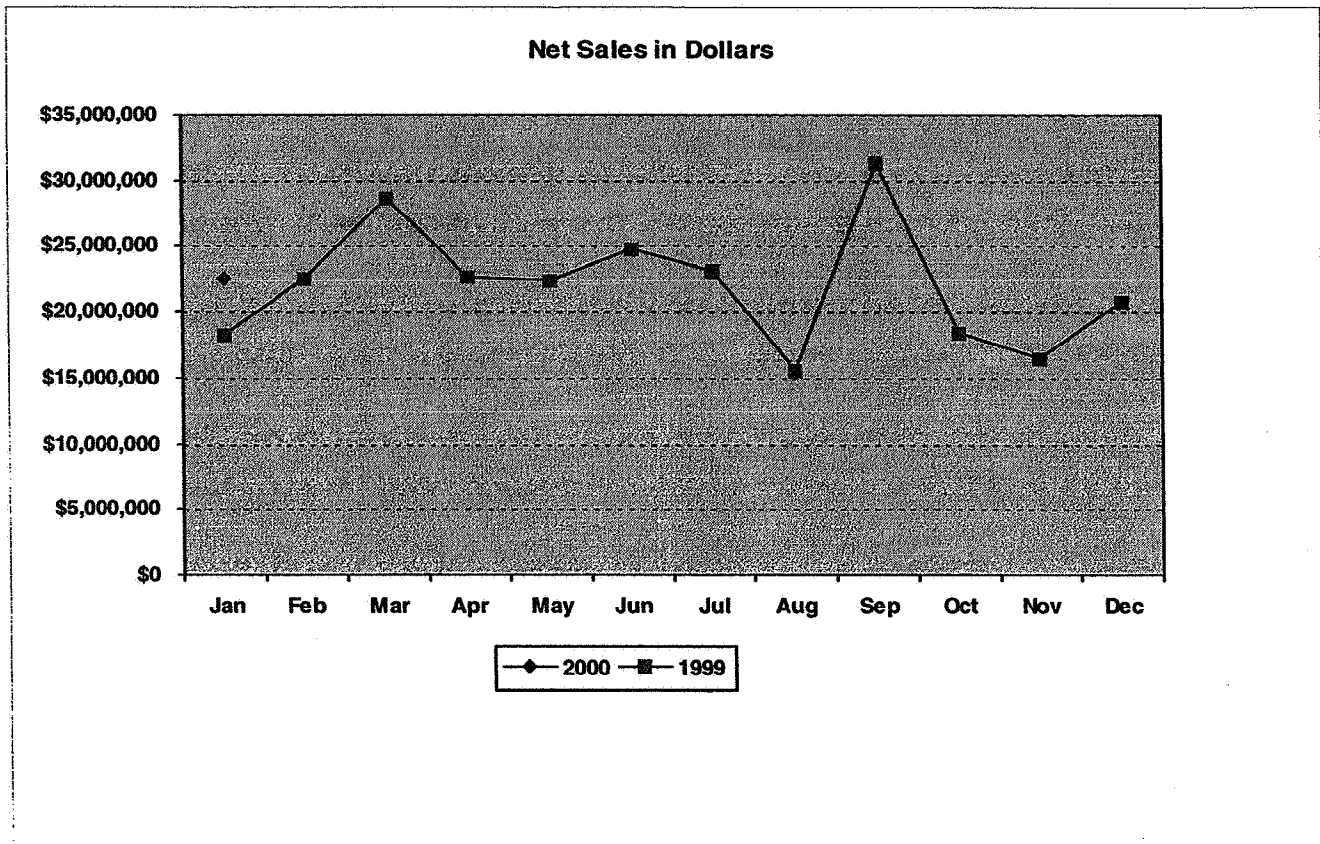
February is a short month, therefore sales are expected to be approximately \$18 million.

DL-TX 80996

CONFIDENTIAL



**DEY, L.P.**  
**Net Sales in Dollars and Units by Month**  
**As of January 2000**

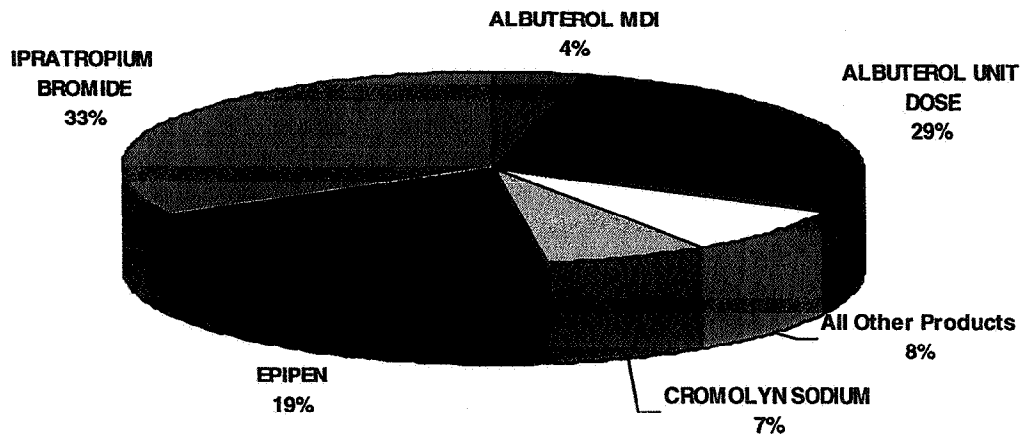


CONFIDENTIAL

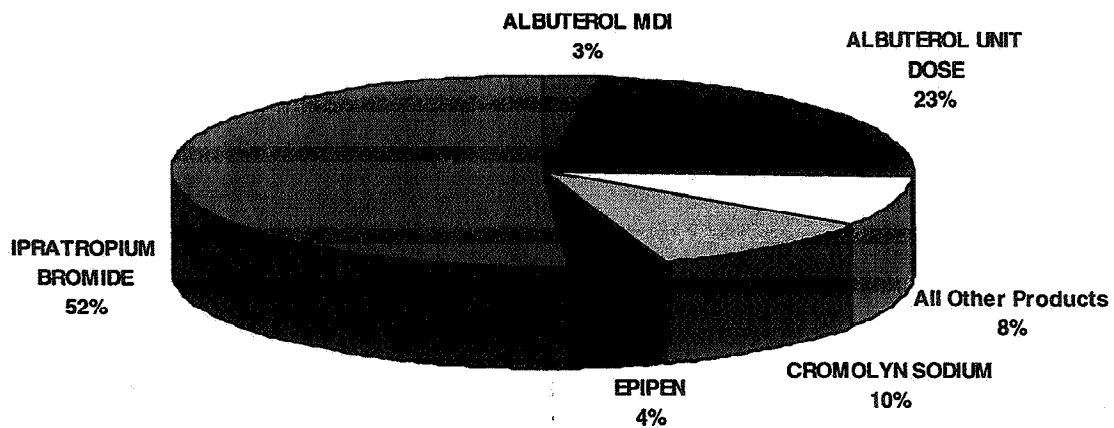
DL-TX 80997

**DEY, L.P.**  
**Net Sales in Dollars by Product - Percent of Total**  
**January 2000 and 1999**

**January 2000**



**January 1999**

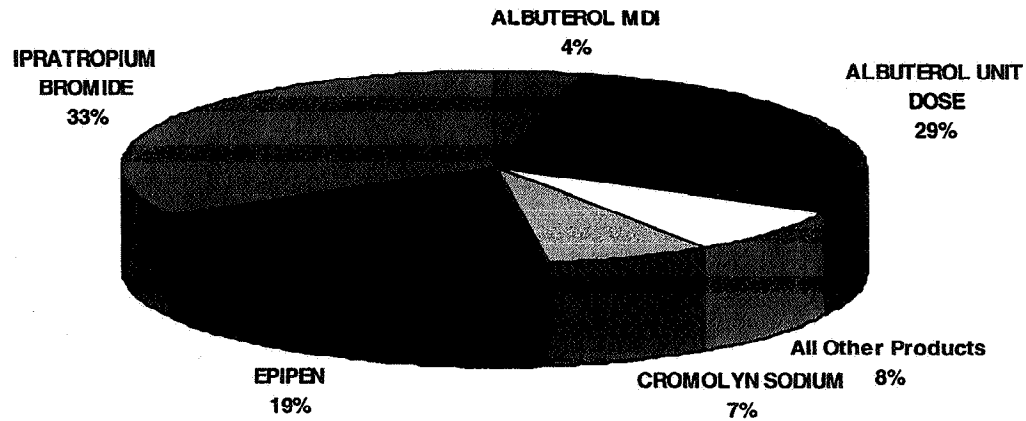


**CONFIDENTIAL**

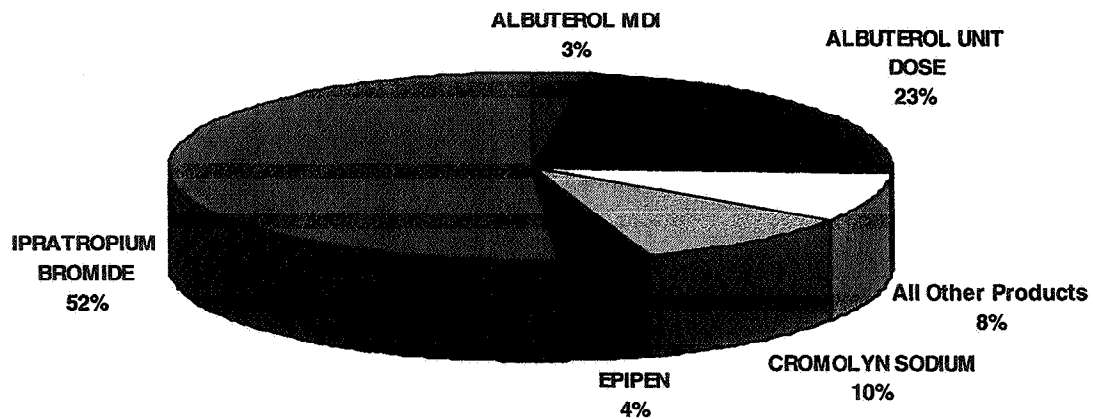
**DL-TX 80998**

**DEY, L.P.**  
**YTD Net Sales in Dollars by Product - Percent of Total**  
**January 2000 and 1999**

**2000 YTD as of January**



**1999 YTD as of January**



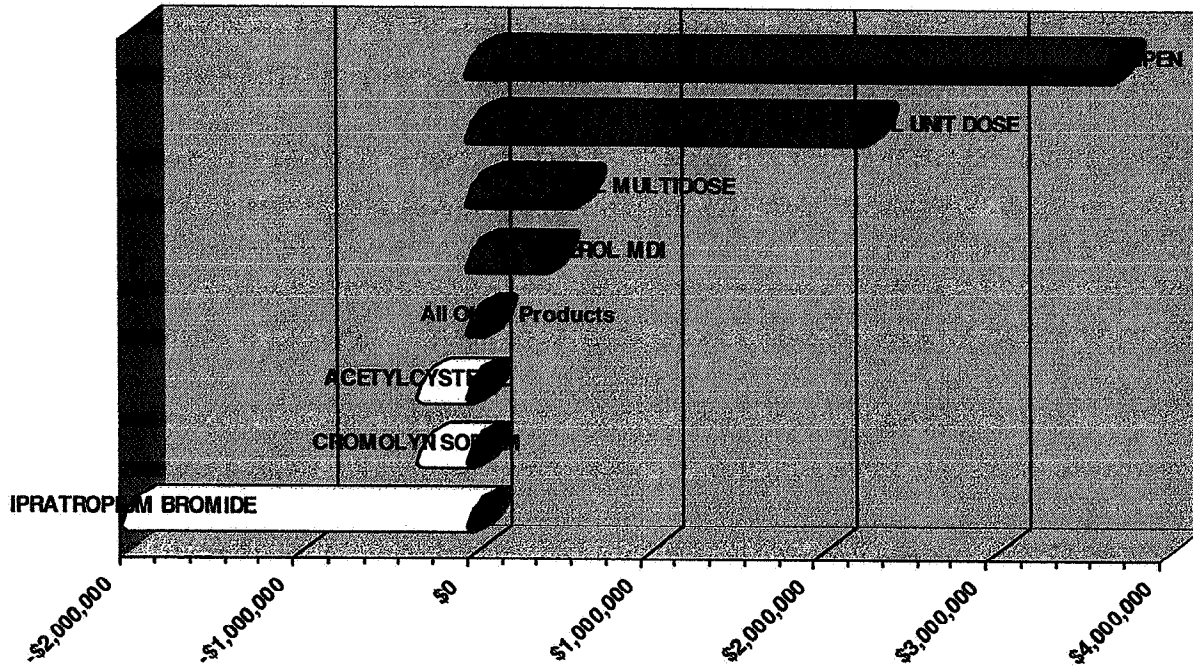
**CONFIDENTIAL**

**DL-TX 80999**

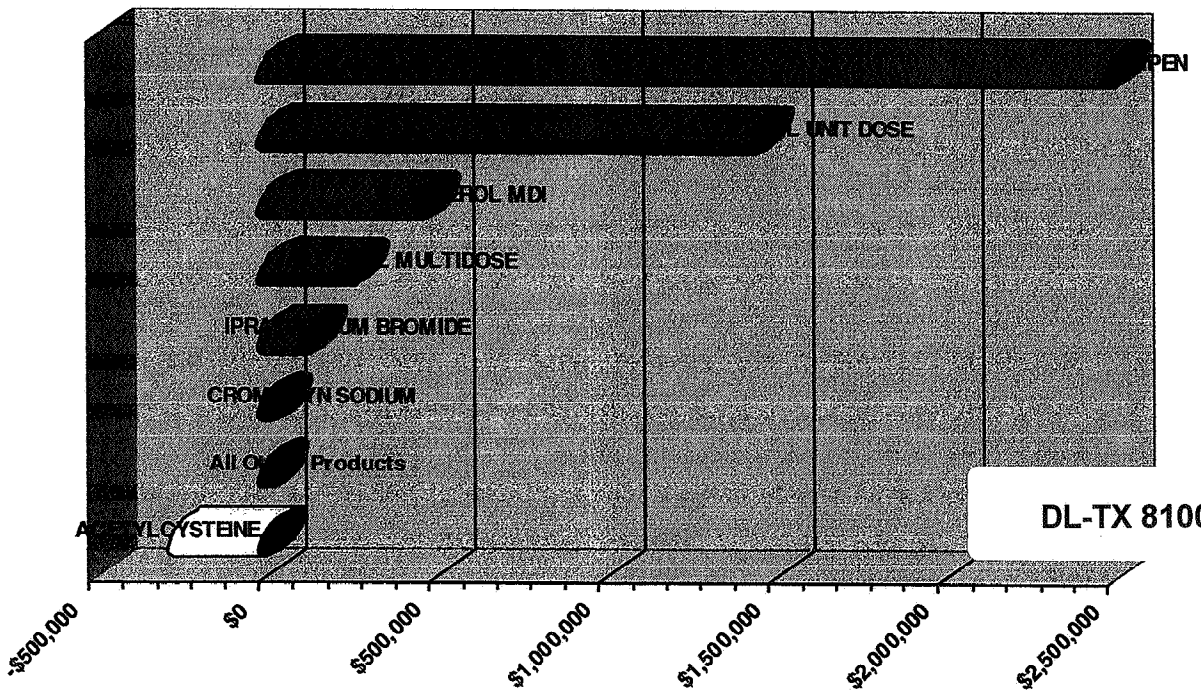


DEY, L.P.  
 Increase/(Decrease) in Net Sales by Product  
 January 2000

Increase/(Decrease) Over Prior Year in Net Sales Dollars



Variance to Budget in Net Sales Dollars

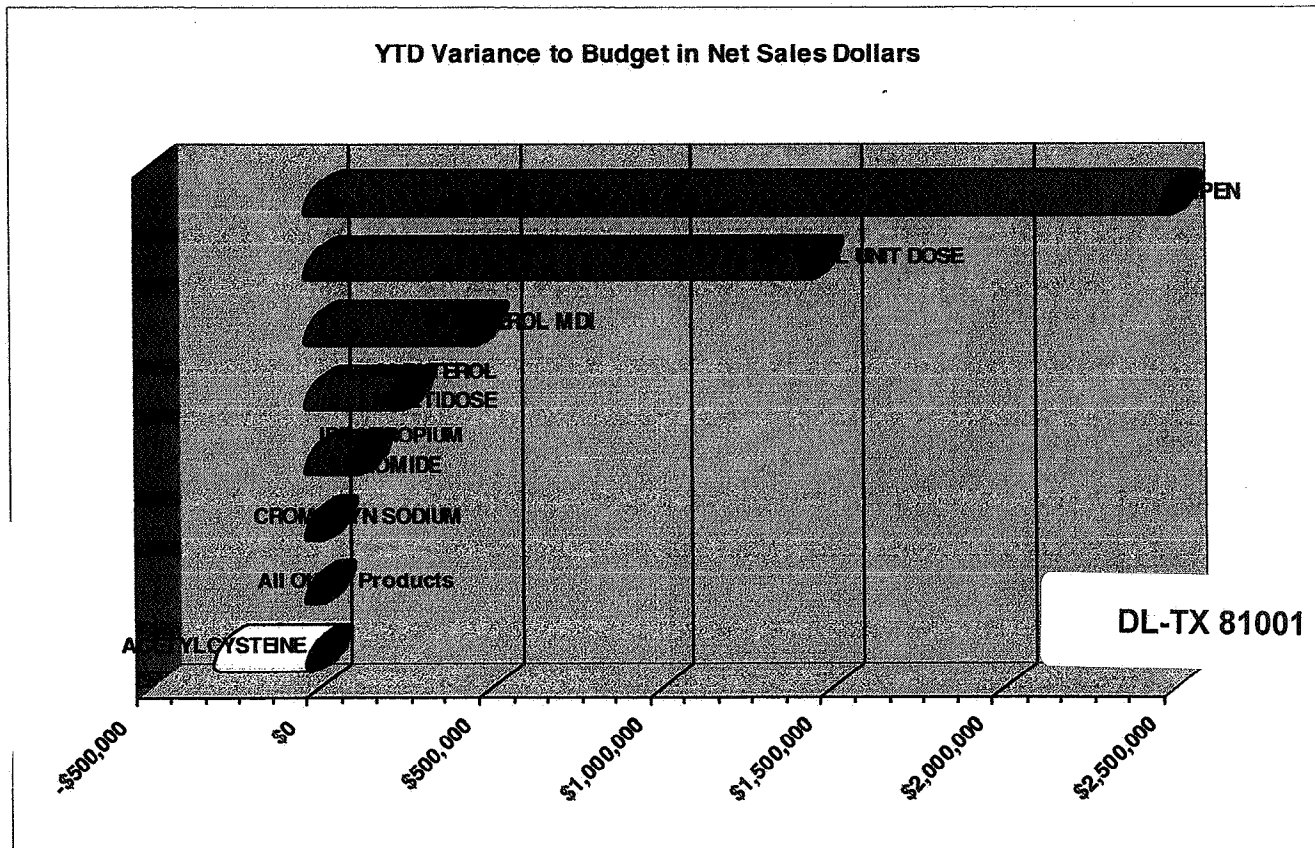
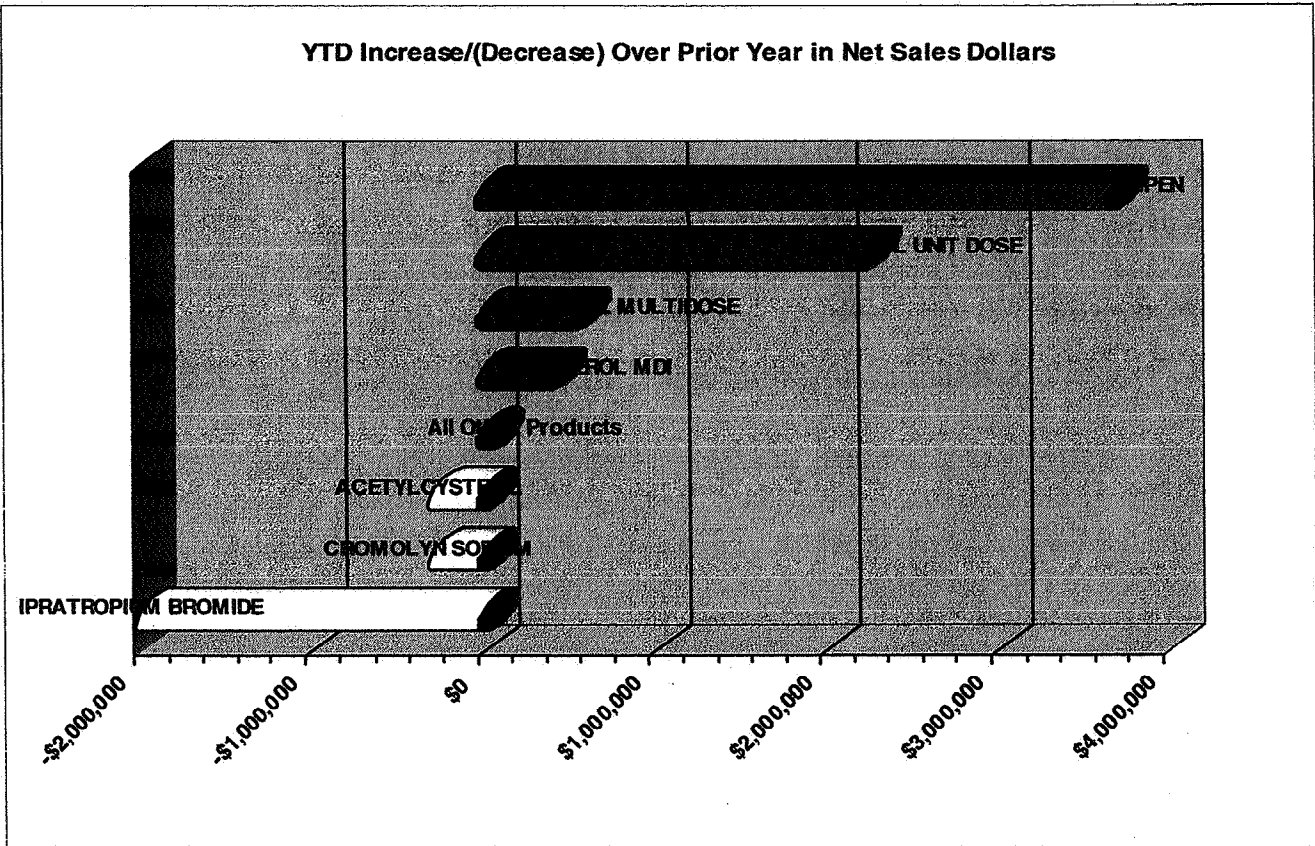


DL-TX 81000

CONFIDENTIAL



**DEY, L.P.**  
**Increase/(Decrease) in YTD Net Sales by Product**  
**As of January 2000**



CONFIDENTIAL

DL-TX 81001



**DEY, L.P.**  
**MONTHLY NET SALES**

**January, 2000**

<b>UNITS</b>		<b>IMS No. PRODUCTS</b>	<b>NET SALES</b>
<b>HOME SALES:</b>			
321	28300	Acetylcysteine	(5,812)
909,481	28112	Albuterol Unit Dose	6,186,112
49,132		Albuterol Unit Dose Reserves	557,016
424,226	28111	Albuterol MDI	892,590
203,033	28114	Albuterol Multidose	753,979
100,730	28210	Cromolyn Sodium	1,683,268
513,126	28121	Ipratropium Bromide	7,359,456
17,919		Ipratropium Bromide Reserves	482,891
20,596	28112	Metaproterenol	126,783
113,491	10620	Sodium Chloride	746,262
64		Sterile Water	483
170,636	31600	DeyPharma - Epi Pens	4,471,914
1,107		EpiPen/ EZPen Reserves	34,373
-2		Acarosan	(43)
6,124		Astech Peak Flow Meter	91,840
500		Astech Disposable Mouthpiece	8,290
3,018		Ace Spacer	27,425
19,694		Easivent	174,697
-3		Dey Care	(51)
<b>2,553,193</b>		<b>EXPORT SALES</b>	<b>23,591,475</b>
	<b>LESS:</b>		
		Cash Discounts	(472,000)
		Administrative Fees	(236,000)
		Medicaid Rebates	(290,000)
		Other Rebates	-
<b>2,553,193</b>		<b>TOTAL</b>	<b>22,593,475</b>

**CONFIDENTIAL**

**DL-TX 81002**

Filiale:

CHIFFRE d'AFFAIRES du MOIS de  
MONTHLY NET SALES

		SALES	COGS	MARGIN	
E.E.C.	C.E.E.				
0 Germany	0 Allemagne	60,750	35,070	25,680	J H BACHMANN
10 Denmark	10 Danemark	1,074,797	726,265	348,532	LUFTFRACHT
					A L K
<b>Total E.E.C.</b>	<b>Total E.E.C.</b>	<b>1,135,547</b>	<b>761,335</b>	<b>374,212</b>	
<b>NORTH AMERICA</b>	<b>AMERIQUE du NORD</b>				
360 USA	360 USA	21,433,610	7,965,372	13,468,238	
361 Canada	361 Canada	5,874	5,082	792	ALLEREX LABORATORIES
361 Canada	361 Canada	13,000	12,400	600	LIMITED
					GENPHARM INC
<b>Total NORTH AMERICA</b>	<b>Total NORTH AMERICA</b>	<b>21,452,484</b>	<b>7,982,854</b>	<b>13,469,630</b>	
<b>AFRICA</b>	<b>AFRIQUE</b>				
253 South Africa	253 Afrique Sud	5,443	2,993	2,450	MERCK SOUTH AFRICA
					PTY LTD
<b>Total AFRICA</b>	<b>Total AFRICA</b>	<b>5,443</b>	<b>2,993</b>	<b>2,450</b>	
<b>TOTAL</b>	<b>TOTAL</b>	<b>22,593,475</b>	<b>8,747,181</b>	<b>13,846,293</b>	

DL-TX 81003

CONFIDENTIAL

Month of January, 2000

104150R - International



Filiale:

**CHIFFRE d'AFFAIRES du MOIS de  
YEAR-TO-DATE NET SALES  
2000 thru January 2000**

		SALES	COGS	MARGIN	
<b>E.E.C.</b>	<b>C.E.E.</b>				
0 Germany	0 Allemagne	60,750	35,070	25,680	J H BACHMANN LUFTFRACHT
<b>Total Germany</b>		<b>60,750</b>	<b>35,070</b>	<b>25,680</b>	
10 Denmark	10 Danemark	1,074,797	726,265	348,532	A L K
<b>Total Denmark</b>		<b>1,074,797</b>	<b>726,265</b>	<b>348,532</b>	
<b>Total E.E.C.</b>	<b>Total E.E.C.</b>	<b>1,135,547</b>	<b>761,335</b>	<b>374,212</b>	
<b>NORTH AMERICA</b>	<b>AMERIQUE du NORD</b>				
360 USA	360 USA	21,433,610	7,965,372	13,468,238	
<b>Total USA</b>		<b>21,433,610</b>	<b>7,965,372</b>	<b>13,468,238</b>	
361 Canada	361 Canada	5,874	5,082	792	ALLEREX LABORATORIES LIMITED
361 Canada	361 Canada	13,000	12,400	600	GENPHARM INC
<b>Total Canada</b>		<b>18,874</b>	<b>17,482</b>	<b>1,392</b>	
<b>Total NORTH AMERICA</b>	<b>Total NORTH AMERICA</b>	<b>21,452,484</b>	<b>7,982,854</b>	<b>13,469,630</b>	
<b>AFRICA</b>	<b>AFRIQUE</b>				
253 South Africa	253 Afrique Sud	5,443	2,993	2,450	MERCK SOUTH AFRICA PTY LTD
<b>Total South Africa</b>		<b>5,443</b>	<b>2,993</b>	<b>2,450</b>	
<b>Total AFRICA</b>	<b>Total AFRICA</b>	<b>5,443</b>	<b>2,993</b>	<b>2,450</b>	
<b>TOTAL</b>	<b>TOTAL</b>	<b>22,593,475</b>	<b>8,747,181</b>	<b>13,846,293</b>	

DL-TX 81004

CONFIDENTIAL

Month of January, 2000

104155R - International YTD

CONFIDENTIAL

**DEY, L.P.**  
**Sales in Net Dollars - Summary**  
**Month of January, 2000**

Product	CURRENT MONTH				YEAR-TO-DATE				Full Year Budget	Full Year Reforecast
	2000 Actual	2000 Budget	% Diff.	1999 Actual	2000 Actual	2000 Budget	% Diff.	1999 Actual		
<b>DEY PRODUCTS</b>										
ACCUNEB	-	-	-	-	-	-	-	-	9,362,504	-
ACETYLCYSTEINE	(5,812)	266,701	-100%	281,828	(5,812)	266,701	-100%	281,828	3,264,086	-
ALBUTEROL UNIT DOSE	6,186,112	5,298,924	17%	4,499,892	6,186,112	5,298,924	17%	4,499,892	68,782,496	-
ALBUTEROL UNIT DOSE RESERVE	557,016	-	100%	-	557,016	-	100%	-	-	-
ALBUTEROL MDI	892,590	428,669	108%	488,224	892,590	428,669	108%	488,224	5,181,002	-
ALBUTEROL MULTIDOSE	753,979	507,505	49%	202,329	753,979	507,505	49%	202,329	6,600,001	-
ALBUTEROL SYRUP	-	-	-	-	-	-	-	-	-	-
BECLOMETHASONE AQ NASAL	-	-	-	-	-	-	-	-	13,600,000	-
CROMOLYN SODIUM	1,683,268	1,666,015	1%	1,972,371	1,683,268	1,666,015	1%	1,972,371	20,210,569	-
CUROSURF	-	-	-	-	-	-	-	-	1,624,900	-
DUONEB	-	-	-	-	-	-	-	-	55,000,000	-
IPRATROPIUM BROMIDE	7,359,456	7,721,574	-5%	9,830,718	7,359,456	7,721,574	-5%	9,830,718	87,474,998	-
IPRATROPIUM BROMIDE RESERVE	482,891	-	100%	-	482,891	-	100%	-	-	-
ISOETHARINE	-	-	-	-	-	-	-	-	-	-
METAPROTERENOL	126,783	130,189	-3%	141,197	126,783	130,189	-3%	141,197	1,687,341	-
SODIUM CHLORIDE	746,262	826,403	-10%	809,818	746,262	826,403	-10%	809,818	8,234,371	-
STERILE WATER	483	1,476	-67%	3,719	483	1,476	-67%	3,719	15,747	-
THEOPHYLLINE	-	-	-	1,435	-	-	-	1,435	-	-
DEY CARE	(51)	-	-100%	-	(51)	-	-100%	-	-	-
<b>TOTAL DEY PRODUCTS</b>	<b>18,782,978</b>	<b>16,847,466</b>	<b>11%</b>	<b>18,231,531</b>	<b>18,782,978</b>	<b>16,847,466</b>	<b>11%</b>	<b>18,231,531</b>	<b>281,038,015</b>	-
Less: Cash Discounts	(376,000)	(421,000)	11%	(448,582)	(376,000)	(421,000)	11%	(448,582)	(7,025,000)	-
Administrative Fees	(188,000)	(169,000)	-11%	(229,121)	(188,000)	(169,000)	-11%	(229,121)	(2,813,000)	-
Medical Rebates	(230,000)	(236,000)	3%	(270,363)	(230,000)	(236,000)	3%	(270,363)	(3,936,000)	-
Other Rebates	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DEY PRODUCTS</b>	<b>17,988,978</b>	<b>16,021,466</b>	<b>12%</b>	<b>17,283,465</b>	<b>17,988,978</b>	<b>16,021,466</b>	<b>12%</b>	<b>17,283,465</b>	<b>267,264,015</b>	-

DL-TX 81005



CONFIDENTIAL

**DEY, L.P.**  
**Sales in Net Dollars - Summary**  
**Month of January, 2000**

Product	CURRENT MONTH				YEAR-TO-DATE				Full Year Budget	Full Year Reforecast
	2000 Actual	2000 Budget	% Diff.	1999 Actual	2000 Actual	2000 Budget	% Diff.	1999 Actual		
<b>DEY PHARMA PRODUCTS</b>										
EPIPEN	4,471,914	2,013,204	122%	(1,068,860)	4,471,914	2,013,204	122%	(1,068,860)	54,725,989	
EPIPEN/ EZPEN RESERVES	34,373	-	100%	1,893,098	34,373	-	100%	1,893,098	-	
ACAROSAN	(43)	-	-100%	14,655	(43)	-	-100%	14,655	-	
ASTECH PEAK FLOW METER	91,840	58,036	58%	72,652	91,840	58,036	58%	72,652	932,401	
ASTECH DISPOSABLE MOUTHPIECE	8,290	8,110	2%	6,338	8,290	8,110	2%	6,338	82,537	
ACE SPACER	27,425	13,163	108%	19,748	27,425	13,163	108%	19,748	135,000	
EASIVENT	174,697	128,335	36%	67,539	174,697	128,335	36%	67,539	1,451,894	
<b>TOTAL DEY PHARMA PRODUCTS</b>	<b>4,808,496</b>	<b>2,220,848</b>	<b>117%</b>	<b>1,005,172</b>	<b>4,808,496</b>	<b>2,220,848</b>	<b>117%</b>	<b>1,005,172</b>	<b>57,327,821</b>	
Less: Cash Discounts	(96,000)	(56,000)	-71%	(19,980)	(96,000)	(56,000)	-71%	(19,980)	(1,435,000)	
Administrative Fees	(48,000)	(22,000)	-118%	(10,205)	(48,000)	(22,000)	-118%	(10,205)	(571,000)	
Medicaid Rebates	(60,000)	(31,000)	-94%	(12,042)	(60,000)	(31,000)	-94%	(12,042)	(802,000)	
Other Rebates	-	-	-	-	-	-	-	-	-	
<b>TOTAL DEY PHARMA PRODUCTS</b>	<b>4,604,496</b>	<b>2,111,848</b>	<b>118%</b>	<b>962,944</b>	<b>4,604,496</b>	<b>2,111,848</b>	<b>118%</b>	<b>962,944</b>	<b>54,519,821</b>	
<b>TOTAL ALL PRODUCTS</b>	<b>23,591,475</b>	<b>19,068,304</b>	<b>24%</b>	<b>19,236,702</b>	<b>23,591,475</b>	<b>19,068,304</b>	<b>24%</b>	<b>19,236,702</b>	<b>338,365,836</b>	
Less: Cash Discounts	(472,000)	(477,000)	1%	(468,563)	(472,000)	(477,000)	1%	(468,563)	(8,460,000)	
Administrative Fees	(236,000)	(191,000)	-24%	(239,326)	(236,000)	(191,000)	-24%	(239,326)	(3,384,000)	
Medicaid Rebates	(290,000)	(267,000)	-9%	(282,405)	(290,000)	(267,000)	-9%	(282,405)	(4,738,000)	
Other Rebates	-	-	-	-	-	-	-	-	-	
<b>GRAND TOTAL NET SALES</b>	<b>22,693,475</b>	<b>18,133,304</b>	<b>25%</b>	<b>18,246,409</b>	<b>22,693,475</b>	<b>18,133,304</b>	<b>25%</b>	<b>18,246,409</b>	<b>321,783,836</b>	

DL-TX 81006

CONFIDENTIAL

**DEY, L.P.**  
**Sales in Shelf Cartons - Summary**  
**Month of January, 2000**

Product	CURRENT MONTH			1999 Actual	YEAR-TO-DATE			1999 Actual	Full Year Budget	Full Year Reforecast
	2000 Actual	2000 Budget	% Diff.		2000 Actual	2000 Budget	% Diff.			
<b>DEY PRODUCTS</b>										
ACCUNE	-	-	-	-	-	-	-	-	1,100,000	-
ACETYLCYSTEINE	321	26,455	-99%	27,678	321	26,455	-99%	27,678	316,892	-
ALBUTEROL UNIT DOSE	909,481	753,129	21%	547,189	909,481	753,129	21%	547,189	9,825,004	-
ALBUTEROL UNIT DOSE RESERVE	49,132	-	100%	-	49,132	-	100%	-	-	-
ALBUTEROL MDI	424,226	203,604	108%	192,725	424,226	203,604	108%	192,725	2,459,998	-
ALBUTEROL MULTIDOSE	203,033	153,789	32%	44,948	203,033	153,789	32%	44,948	2,000,000	-
ALBUTEROL SYRUP	-	-	-	-	-	-	-	-	800,000	-
BECLOMETHASONE AQ NASAL	-	-	-	-	-	-	-	-	1,257,818	-
CROMOLYN SODIUM	100,730	104,902	-4%	107,852	100,730	104,902	-4%	107,852	4,860	-
CUROSURF	-	-	-	-	-	-	-	-	1,500,000	-
DUONEB	-	-	-	-	-	-	-	-	6,300,000	-
IPRATROPIUM BROMIDE	513,126	559,974	-8%	544,272	513,126	559,974	-8%	544,272	-	-
IPRATROPIUM BROMIDE RESERVE	17,919	-	100%	-	17,919	-	100%	-	-	-
ISOETHARINE	-	-	-	-	-	-	-	-	285,990	-
METAPROTERENOL	20,596	22,066	-7%	22,701	20,596	22,066	-7%	22,701	1,144,705	-
SODIUM CHLORIDE	113,491	114,933	-1%	119,203	113,491	114,933	-1%	119,203	1,751	-
STERILE WATER	64	164	-61%	(6)	64	164	-61%	(6)	86	-
THEOPHYLLINE	-	-	-	86	-	-	-	86	-	-
DEY CARE	(3)	-	-100%	-	(3)	-	-100%	-	-	-
<b>TOTAL DEY PRODUCTS</b>	<b>2,352,116</b>	<b>1,939,016</b>	<b>21%</b>	<b>1,606,648</b>	<b>2,352,116</b>	<b>1,939,016</b>	<b>21%</b>	<b>1,606,648</b>	<b>26,996,818</b>	-
<b>DEY PHARMA PRODUCTS</b>										
EPIPEN	170,636	71,472	139%	(66,300)	170,636	71,472	139%	(66,300)	1,974,499	-
EPIPEN/ EZPEN RESERVES	1,107	-	100%	92,893	1,107	-	100%	92,893	-	-
ACAROSAN	(2)	-	-100%	321	(2)	-	-100%	321	61,799	-
ASTECH PEAK FLOW METER	6,124	3,844	59%	4,760	6,124	3,844	59%	4,760	2,927	-
ASTECH DISPOSABLE MOUTHPIECE	500	219	128%	277	500	219	128%	277	15,001	-
ACE SPACER	3,018	1,463	106%	1,797	3,018	1,463	106%	1,797	170,203	-
EASIVENT	19,694	15,083	31%	7,144	19,694	15,083	31%	7,144	-	-
<b>TOTAL DEY PHARMA PRODUCTS</b>	<b>201,077</b>	<b>92,081</b>	<b>118%</b>	<b>40,892</b>	<b>201,077</b>	<b>92,081</b>	<b>118%</b>	<b>40,892</b>	<b>2,224,429</b>	-
<b>TOTAL ALL PRODUCTS</b>	<b>2,553,193</b>	<b>2,031,097</b>	<b>26%</b>	<b>1,647,540</b>	<b>2,553,193</b>	<b>2,031,097</b>	<b>26%</b>	<b>1,647,540</b>	<b>29,221,247</b>	-

DL-IX 81007



CONFIDENTIAL

**DEY, L.P.**  
**Sales in Eaches - Summary**  
**Month of January, 2000**

Product	CURRENT MONTH				YEAR-TO-DATE				Full Year Budget	Full Year Reforecast
	2000 Actual	2000 Budget	% Diff.	1999 Actual	2000 Actual	2000 Budget	% Diff.	1999 Actual		
<b>DEY PRODUCTS</b>										
ACCUNEB	-	-	-	-	-	-	-	-	27,500,000	-
ACETYLCYSTEINE	(5,115)	186,639	-100%	208,700	(5,115)	186,639	-100%	208,700	1,877,676	-
ALBUTEROL UNIT DOSE	31,157,195	27,222,975	14%	20,222,990	31,157,195	27,222,975	14%	20,222,990	353,250,115	-
ALBUTEROL UNIT DOSE RESERVE	1,228,300	-	100%	-	1,228,300	-	100%	-	-	-
ALBUTEROL MDI	424,228	203,604	108%	192,725	424,228	203,604	108%	192,725	2,459,998	-
ALBUTEROL MULTIDOSE	203,033	153,789	32%	44,948	203,033	153,789	32%	44,948	2,000,000	-
ALBUTEROL SYRUP	-	-	-	-	-	-	-	-	-	-
BECLOMETHASONE AQ NASAL	-	-	-	-	-	-	-	-	800,000	-
CROMOLYN SODIUM	7,385,040	7,870,740	-6%	8,099,820	7,385,040	7,870,740	-6%	8,099,820	95,414,160	-
CUROSURF	-	-	-	-	-	-	-	-	4,860	-
DUONEB	-	-	-	-	-	-	-	-	55,000,000	-
IPRATROPIUM BROMIDE	16,106,195	19,331,540	-17%	17,719,985	16,106,195	19,331,540	-17%	17,719,985	211,700,000	-
IPRATROPIUM BROMIDE RESERVE	447,975	-	100%	-	447,975	-	100%	-	-	-
ISOETHARINE	-	-	-	-	-	-	-	-	-	-
METAPROTERENOL	514,900	551,650	-7%	567,525	514,900	551,650	-7%	567,525	7,149,750	-
SODIUM CHLORIDE	10,990,256	11,026,650	0%	11,385,572	10,990,256	11,026,650	0%	11,385,572	111,082,750	-
STERILE WATER	5,400	16,400	-61%	(600)	5,400	16,400	-61%	(600)	175,100	-
THEOPHYLLINE	-	-	-	86	-	-	-	86	-	-
DEY CARE	(3)	-	-100%	-	(3)	-	-100%	-	-	-
<b>TOTAL DEY PRODUCTS</b>	<b>68,468,402</b>	<b>66,563,987</b>	<b>3%</b>	<b>58,439,751</b>	<b>68,468,402</b>	<b>66,563,987</b>	<b>3%</b>	<b>58,439,751</b>	<b>868,414,409</b>	-
<b>DEY PHARMA PRODUCTS</b>										
EPIPEN	170,636	71,472	139%	(66,300)	170,636	71,472	139%	(66,300)	1,974,499	-
EPIPEN/ EZPEN RESERVES	1,107	-	100%	92,893	1,107	-	100%	92,893	-	-
ACAROSAN	(2)	-	-100%	861	(2)	-	-100%	861	-	-
ASTECH PEAK FLOW METER	6,124	3,844	59%	4,760	6,124	3,844	59%	4,760	61,799	-
ASTECH DISPOSABLE MOUTHPIECE	86,212	32,164	168%	44,520	86,212	32,164	168%	44,520	714,496	-
ACE SPACER	3,018	1,463	106%	1,797	3,018	1,463	106%	1,797	15,001	-
EASIVENT	19,694	15,083	31%	7,144	19,694	15,083	31%	7,144	170,203	-
<b>TOTAL DEY PHARMA PRODUCTS</b>	<b>286,789</b>	<b>124,026</b>	<b>131%</b>	<b>85,675</b>	<b>286,789</b>	<b>124,026</b>	<b>131%</b>	<b>85,675</b>	<b>2,935,998</b>	-
<b>TOTAL ALL PRODUCTS</b>	<b>68,745,191</b>	<b>66,688,013</b>	<b>3%</b>	<b>58,525,426</b>	<b>68,745,191</b>	<b>66,688,013</b>	<b>3%</b>	<b>58,525,426</b>	<b>871,350,407</b>	-

DL-TX 81008

CONFIDENTIAL

**DEY, L.P.**  
**Month-To-Date Sales by Product Number (Shelf Cartons)**  
**Month of January, 2000**

PRODUCT	SHELF CARTONS				AVG PRICE (SHELF CARTONS)			NET SALES			
	Actual MTD 2000	Budget MTD 2000	% Diff.	Actual MTD 1999	Actual MTD 2000	Budget MTD 2000	Actual MTD 1999	Actual MTD 2000	Budget MTD 2000	% Diff.	Actual MTD 1999
<b>DEY PRODUCTS</b>											
<b>ACCUNEB</b>											
69203 - .021%	-	-	-	-	-	-	-	-	-	-	-
69303 - .042%	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ACCUNEB</b>											
<b>ACETYLCYSTEINE</b>											
18104 - 10% 40ml	(37)	9,170	-100%	10,408	\$7.39	\$9.45	\$9.92	(273)	86,657	-100%	103,227
18110 - 10% 100ml	(91)	3,783	-100%	4,139	\$11.46	\$8.50	\$8.08	(1,043)	32,158	-100%	33,458
18130 - 10% 300ml	(116)	2,648	-100%	2,428	\$321.87	\$12.00	\$9.96	(37,336)	31,752	-100%	24,171
18200 - 20% 1000ml	1,122	750	50%	429	\$22.73	\$19.00	\$27.49	25,508	14,250	79%	11,792
18204 - 20% 40ml	(389)	2,916	-100%	3,428	\$10.56	\$9.50	\$9.38	(4,108)	27,702	-100%	32,160
18210 - 20% 100ml	(61)	3,024	-100%	3,280	-	\$8.00	\$8.68	18	24,192	-100%	28,464
18230 - 20% 300ml	(107)	4,166	-100%	3,586	-	\$12.00	\$13.62	11,423	49,992	-77%	48,556
<b>TOTAL ACETYLCYSTEINE</b>	<b>321</b>	<b>26,455</b>	<b>-99%</b>	<b>27,678</b>		<b>\$10.08</b>	<b>\$10.18</b>	<b>(5,812)</b>	<b>266,701</b>	<b>-100%</b>	<b>281,828</b>
<b>ALBUTEROL UNIT DOSE</b>											
69700 - 0.083% 30	-	-	-	-	-	-	-	-	-	-	-
69703 - 0.083% 30ml, 25's	635,051	478,179	33%	334,220	\$4.80	\$5.00	\$5.40	3,050,100	2,390,894	28%	1,804,948
69703HI - 0.083% 30ml, 25's	-	-	-	-	-	-	-	-	-	-	-
69733 - 0.083% 30ml, 30's	39,496	40,950	-4%	30,355	\$6.09	\$5.30	\$4.13	240,673	217,034	11%	125,252
69760 - 0.083% 30ml, 60's	234,934	234,000	0%	182,614	\$12.32	\$11.50	\$14.07	2,895,939	2,690,999	8%	2,569,692
<b>TOTAL ALBUTEROL UNIT DOSE</b>	<b>909,481</b>	<b>753,129</b>	<b>21%</b>	<b>547,189</b>	<b>\$6.80</b>	<b>\$7.04</b>	<b>\$8.22</b>	<b>6,186,112</b>	<b>5,298,924</b>	<b>17%</b>	<b>4,499,692</b>
<b>ALBUTEROL UNIT DOSE RESERVE</b>											
610 - Albuterol Recall Reserve	-	-	-	-	-	-	-	-	-	-	-
620 - Albuterol Returns Processed	49,132	-	100%	-	\$11.34	-	-	557,016	-	100%	-
<b>TOTAL ALBUTEROL UNIT DOSE RESERVE</b>	<b>49,132</b>	<b>-</b>	<b>100%</b>	<b>-</b>	<b>\$11.34</b>	<b>-</b>	<b>-</b>	<b>557,016</b>	<b>-</b>	<b>100%</b>	<b>-</b>
<b>ALBUTEROL MDI</b>											
30317 - 17g	403,372	199,200	102%	187,655	\$2.10	\$2.10	\$2.54	846,905	416,320	102%	476,850
30327 - 17g, Refill	20,854	4,404	374%	5,070	\$2.19	\$2.35	\$2.24	45,685	10,349	341%	11,375
<b>TOTAL ALBUTEROL MDI</b>	<b>424,226</b>	<b>203,604</b>	<b>108%</b>	<b>192,725</b>	<b>\$2.10</b>	<b>\$2.11</b>	<b>\$2.53</b>	<b>892,590</b>	<b>428,669</b>	<b>108%</b>	<b>488,224</b>
<b>ALBUTEROL MULTIDOSE</b>											
10501 - 5% 200ml	196,829	153,789	28%	-	\$3.76	\$3.30	-	739,159	507,505	49%	-
19520 - 5% 200ml	6,204	-	100%	44,948	\$2.99	-	\$4.50	14,820	-	100%	202,329
<b>TOTAL ALBUTEROL MULTIDOSE</b>	<b>203,033</b>	<b>153,789</b>	<b>32%</b>	<b>44,948</b>	<b>\$3.71</b>	<b>\$3.30</b>	<b>\$4.50</b>	<b>753,979</b>	<b>507,505</b>	<b>49%</b>	<b>202,329</b>
<b>ALBUTEROL SYRUP</b>											
79516 - 2mg/5ml 160	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALBUTEROL SYRUP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

DL-TX 81009